

“(II) the amount of tax paid with respect to the tax imposed under paragraph (I) or (2) on such shaft or component.

“(C) ARROW.—For purposes of this paragraph, the term ‘arrow’ means any shaft described in paragraph (2) to which additional components are attached.”.

(c) CONFORMING AMENDMENTS.—Section 4161(b)(2) of the Internal Revenue Code is amended—

(1) by inserting “(other than broadheads)” after “point”, and

(2) by striking “ARROWS.—” in the heading and inserting “ARROW COMPONENTS.—”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to articles sold by the manufacturer, producer, or importer after February 15, 2004.

Mr. RYAN of Wisconsin. Mr. Speaker, along with my colleague, Representative MATHESON, I am pleased to introduce the Archery Revenue Reform and Opportunity for Workers Act of 2003 (ARROW Act).

Our bill will protect Americans jobs by fixing a mistake in the tax code that allows archery equipment to be imported into the United States without paying the excise tax that American manufacturers pay. Our bill will close this loophole now.

The excise tax on domestically produced arrows is 12.4 percent. The revenue from this excise tax is dedicated to the Pittman-Robertson Aid for Wildlife Restoration Fund that finances the States’ wildlife conservation and habitat restoration programs. In 1997, a change in the excise tax inadvertently created a loophole that allows arrows manufactured outside of the United States to be sold in the United States without paying the tax paid by American manufacturers.

Sales of imported arrows and arrow shafts have increased from less than \$1 million in 1997 to over \$12 million in 2002. By avoiding the excise tax, foreign manufacturers have displaced more than one-third of our domestic production.

The loss of U.S. jobs and the negative impact on domestic small businesses will continue to accelerate, as year-to-date imports through June 30 have increased 35 percent over the same time period in 2002. In addition to the loss of jobs, this loophole is draining funding from the States’ conservation and game management programs.

This legislation will close the loophole that allows imported arrows to avoid the excise tax paid by domestic manufacturers. While keeping the current 12.4 percent tax on arrow components, the proposal will impose a tax of 12 percent on the first sale of an arrow assembled from untaxed components. U.S. manufacturers and foreign manufacturers will be treated equally.

Current law also taxes non-hunters, contrary to congressional intent. To relieve non-hunters from the requirement to pay for wildlife management, the legislation would eliminate the current-law tax on bows with draw weights of less than 30 pounds. Those bows are not suitable or, in many States, legal for hunting. To preserve the revenue for the Wildlife Restoration Fund, the bill would retain the current tax on bows that are suitable for hunting.

Finally, the ARROW Act will clarify that broadheads are an accessory taxed at 11 percent rather than as an arrow component taxed at 12.4 percent. This will correct the ambiguity in the 1997 act that led to the misclassification of broadheads.

I urge my colleagues to pass the Archery Revenue Reform and Opportunity for Workers

Act today. This bill will save American jobs and protect funding for the Wildlife Restoration Program (the Pittman-Robertson fund) by simplifying administration and compliance with the excise tax and closing the unintended loophole that allows arrows assembled outside the United States to avoid the excise tax imposed on domestic manufacturers.

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

GENERAL LEAVE

Mr. RYAN of Wisconsin. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 3652.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Wisconsin?

There was no objection.

□ 1730

SERVICEMEMBERS CIVIL RELIEF ACT

Mr. SMITH of New Jersey. Mr. Speaker, I ask unanimous consent to take from the Speaker’s table the bill (H.R. 100) to restate, clarify, and revise the Soldiers’ and Sailors’ Civil Relief Act of 1940, with a Senate amendment thereto, and concur in the Senate amendment.

The Clerk read the title of the bill.

The Clerk read the Senate amendment, as follows:

Senate Amendment:

Strike out all after the enacting clause and insert:

SECTION 1. RESTATEMENT OF ACT.

The Soldiers’ and Sailors’ Civil Relief Act of 1940 (50 U.S.C. App. 501 et seq.) is amended to read as follows:

“SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

“(a) SHORT TITLE.—This Act may be cited as the ‘Servicemembers Civil Relief Act’.

“(b) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

“Sec. 1. Short title; table of contents.

“Sec. 2. Purpose.

“TITLE I—GENERAL PROVISIONS

“Sec. 101. Definitions.

“Sec. 102. Jurisdiction and applicability of Act.

“Sec. 103. Protection of persons secondarily liable.

“Sec. 104. Extension of protections to citizens serving with allied forces.

“Sec. 105. Notification of benefits.

“Sec. 106. Extension of rights and protections to Reserves ordered to report for military service and to persons ordered to report for induction.

“Sec. 107. Waiver of rights pursuant to written agreement.

“Sec. 108. Exercise of rights under Act not to affect certain future financial transactions.

“Sec. 109. Legal representatives.

“TITLE II—GENERAL RELIEF

“Sec. 201. Protection of servicemembers against default judgments.

“Sec. 202. Stay of proceedings when servicemember has notice.

“Sec. 203. Fines and penalties under contracts.

“Sec. 204. Stay or vacation of execution of judgments, attachments, and garnishments.

“Sec. 205. Duration and term of stays; co-defendants not in service.

“Sec. 206. Statute of limitations.

“Sec. 207. Maximum rate of interest on debts incurred before military service.

“TITLE III—RENT, INSTALLMENT CONTRACTS, MORTGAGES, LIENS, ASSIGNMENT, LEASES

“Sec. 301. Evictions and distress.

“Sec. 302. Protection under installment contracts for purchase or lease.

“Sec. 303. Mortgages and trust deeds.

“Sec. 304. Settlement of stayed cases relating to personal property.

“Sec. 305. Termination of residential or motor vehicle leases.

“Sec. 306. Protection of life insurance policy.

“Sec. 307. Enforcement of storage liens.

“Sec. 308. Extension of protections to dependents.

“TITLE IV—LIFE INSURANCE

“Sec. 401. Definitions.

“Sec. 402. Insurance rights and protections.

“Sec. 403. Application for insurance protection.

“Sec. 404. Policies entitled to protection and lapse of policies.

“Sec. 405. Policy restrictions.

“Sec. 406. Deduction of unpaid premiums.

“Sec. 407. Premiums and interest guaranteed by United States.

“Sec. 408. Regulations.

“Sec. 409. Review of findings of fact and conclusions of law.

“TITLE V—TAXES AND PUBLIC LANDS

“Sec. 501. Taxes respecting personal property, money, credits, and real property.

“Sec. 502. Rights in public lands.

“Sec. 503. Desert-land entries.

“Sec. 504. Mining claims.

“Sec. 505. Mineral permits and leases.

“Sec. 506. Perfection or defense of rights.

“Sec. 507. Distribution of information concerning benefits of title.

“Sec. 508. Land rights of servicemembers.

“Sec. 509. Regulations.

“Sec. 510. Income taxes.

“Sec. 511. Residence for tax purposes.

“TITLE VI—ADMINISTRATIVE REMEDIES

“Sec. 601. Inappropriate use of Act.

“Sec. 602. Certificates of service; persons reported missing.

“Sec. 603. Interlocutory orders.

“TITLE VII—FURTHER RELIEF

“Sec. 701. Anticipatory relief.

“Sec. 702. Power of attorney.

“Sec. 703. Professional liability protection.

“Sec. 704. Health insurance reinstatement.

“Sec. 705. Guarantee of residency for military personnel.

“Sec. 706. Business or trade obligations.

“SEC. 2. PURPOSE.

“The purposes of this Act are—

“(1) to provide for, strengthen, and expedite the national defense through protection extended by this Act to servicemembers of the United States to enable such persons to devote their entire energy to the defense needs of the Nation; and

“(2) to provide for the temporary suspension of judicial and administrative proceedings and transactions that may adversely affect the civil rights of servicemembers during their military service.

“TITLE I—GENERAL PROVISIONS

“SEC. 101. DEFINITIONS.

“For the purposes of this Act:

“(1) **SERVICEMEMBER.**—The term ‘servicemember’ means a member of the uniformed services, as that term is defined in section 101(a)(5) of title 10, United States Code.

“(2) **MILITARY SERVICE.**—The term ‘military service’ means—